

Food & Drink Regulations: County Hospitality Taxes

*Richland County:
Business Service Center*



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Speaker Overview

- Pam Davis, Director of the Richland County Business Service Center
- 9 years working with Richland County,
 - four years in the Business Service Center
 - Initiated and implemented this office
 - Administer many business-related requirements
- Topic: Hospitality Taxes – what you need to know about selling prepared/modified foods and/or beverages



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The “Quick and Dirty”

- Who: any person or business selling *prepared or modified foods or beverages*
- Why: revenues used to support and enhance tourism within Richland County
- Authority: SC 6-1-720 and RC 23-66
- Deadlines: 20th of each month
- Penalties: 5% per month (not compounded)
- If delinquent: no business license will be issued (also resulting in 5%/month penalties)



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The Percent to be Charged

- If the business is located in, or does business in, the unincorporated areas of Richland County, the Hospitality Tax amount is 2%.
- If the business is located in, or does business in, the municipal limits of Irmo (Richland County portion only) or Eastover, the Hospitality Tax amount is 1%.
- If you are unsure exactly where your business is physically located, please go to www.rcgov.us/bsc and click “Find Your Business Locations.”



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Submitting Payments

- Businesses must submit three items for Hospitality Tax payments to be processed:
 1. a check for the proper amount, including fees and any applicable penalties, payable to Richland County
 2. a copy of the State Sales Tax return (or other document approved by the Business Service Center Director), and
 3. an original, *unaltered* voucher form for the appropriate month.
- Mail to: Richland County Hospitality Taxes, Box 11947, Columbia, SC 29211



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Frequency of Payments

- Payment frequency is based on the gross income from prepared/modified foods/drinks.

Average Monthly <i>Gross</i> Revenue from Hospitality Taxed Items	Average Monthly Payment	Hospitality Tax Payment Frequency
More than \$2,500	More than \$50.00	Monthly
\$1,250 - \$2,500	\$25.00 - \$50.00	Quarterly
Less than \$1,250	Less than \$25.00	Annually

- Changes may only be requested at the end of every year.



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Other Important Information

- Changes in location or ownership require a new Enrollment Form to be submitted.
- Businesses wanting paper vouchers for the next year, rather than using online vouchers, must request the Business Service Center to send the vouchers.
- Business licenses cannot be obtained if Hospitality Taxes are delinquent.
- Penalties cannot be waived.
- Audits are randomly conducted to ensure accurate revenue reporting.



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Hospitality Tax Grant Program

- Hospitality Tax revenues are used for the dedicated purpose of improving services and facilities for tourists.
- Businesses in the tourist industry and at least one year old may apply for Hospitality Tax grant funds.
 - Must be 501(c)(3) status, or
 - Must be a Destination Marketing Organization.
- There are two grant application cycles each fiscal year. Deadlines are usually in February and August.
- Applications may be obtained online.



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Online Resources

- <http://www.rcgov.us> and click *Hospitality Tax* from list at right
 - Personalized payment vouchers can be calculated online and printed.
 - Detailed Policies and Information regarding Hospitality Taxes are included here.
 - Information regarding the *Grant Program* is also included here.
 - Grant applications are also included here.



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Contact Information

- General information:
 - Who: Business Service Center
 - Phone: 803-576-2287
 - Email: bsc@rcgov.us
- Payment information:
 - Who: Richland County Treasurer's Office
 - Phone: 803-576-2284
 - Email: hinnantg@rcgov.us



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More Contact Information

- Grant Program information:
 - Who: Audrey Shifflett, Finance Department
 - Phone: 803-576-2199
 - Email: shiffletta@rcgov.us



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Alcohol Beverage Licensing

Through SCBOS



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Do Your Alcohol Beverage License Online

- With SCBOS – you can:
 - File for ABL 901 – the initial ABL filing for anyone wanting to sell on or off-premise alcohol, beer or wine
 - File ABL 565 – ABL renewal filing



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SCBOS MAKES IT SIMPLE

- SCBOS walks you through a complicated filing with *easy instructions*, and *warnings* so you don't forget important information
- Video Tutorials show screen by screen how to complete your filings



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Why Use SCBOS?

- Using SCBOS to file your ABL licenses gets your information to the SC Department of Revenue faster and more complete than mail.
- SCBOS ensures that you provide the correct documentation to prevent your application being delayed or denied.



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First Time Filing?

- Use the Video Tutorial to be sure:
 - Be sure you have all the proper documentation
 - Understand the steps involved
 - Understand the time frame for the licensing process
 - Your responsibilities



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The SCBOS 2 Step Process

- The first step is entering your business into SCBOS. SCBOS processes a new business app in one or two business days, depending on when it's received.



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Step Two

- The second step occurs *after SCBOS approves your business application*. That's when you return to SCBOS to apply for any additional or recommended licenses, such as an ABL. Your receipt will tell you exactly when to return to SCBOS.



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Ready to file for ABL?

- After you have completed the SCBOS 2 Step Process, you can file for your ABL:
 - Either select the filing from your User Workspace
 - OR choose Add New License Permit Registration and select the appropriate ABL filing



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What Do You Need to Know

- Review the ABL901 Checklist in detail
- Determine what type of business you will be operating (LLC, Corp, Sole Proprietor, etc.)
- Certain items on the ABL901 checklist are required by everyone, while others are only needed for specific businesses and/or entity types.



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Things that everyone must provide

- Newspaper Ad – A newspaper ad receipt or a copy of the actual ad and an affidavit of publication.
- Criminal Records Check – A criminal Records check for each principal that is not more than 90 days old
- Proof of business acquisition – A copy of a lease agreement, deed, bill of sale, probate document, divorce decree, or other proof of business acquisition.



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Things that everyone must provide

- **Application for Retail Beer, Wine, and Liquor (ABL901)** – A completed, signed, and notarized copy of the ABL901
- **Consent and Waiver Form**– A completed and signed copy of the Consent and Waiver form
- **Residency Status Affidavit**– A completed, signed, and notarized residency status affidavit



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Things you may need to provide based on your business/entity type

- Articles of Incorporation –Specific to Corporations
- Articles of Organization –Specific to LLC's
- Operating Agreement –Specific to LLC's and LLP's
- Copy of Bylaws –Specific to Non-profit private clubs
- Partnership Agreement – Specific to Partnerships
- Certificate to do business – Specific to Foreign Corporations or Foreign LLC's
- DHEC Grade A Report – Specific to liquor by the drink



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Terms You May Need to Know

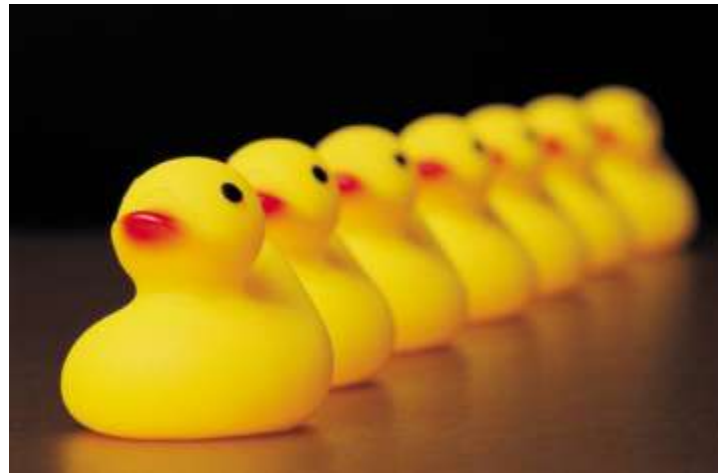
- Principal – Owner
- Designated Agent
- Differences in Addresses



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Are Your Ducks in a Row?

- Step 1 – Watch the ABL Training Video
- Step 2 – Figure out what information you will need before starting the ABL workflow on SCBOS
- Step 3 – Go through the ABL workflow on SCBOS
- Step 4 – Make sure you provide all the information and documentation required



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